



## Opinion on the draft Voluntary National Review 2023

### Summary of the opinion

Our country is submitting a VNR to the HLPF for the second time in July 2023. The IMCSD asked a number of advisory councils to make an opinion on the draft text of that VNR. The following councils approved the opinion: FRDO-CFDD, Minaraad, SERV, CESE Wallonia, Brupartners and the Wirtschafts- und Sozialrat.

In this joint opinion, the councils consider that making a VNR is an opportunity to make a thorough assessment of the implementation of the SDGs. While a first VNR is usually a 'baseline assessment', a second VNR should be much more of an evaluation that takes a critical look at its own performance. That evaluation should then lead to better policy responses to the major societal challenges.

This is not the case in the submitted draft. A self-critical evaluation is insufficient or not to be found in the text. The various governments of our country should use the VNR exercise more to strengthen the political will for concrete cooperation for sustainable development, while respecting everyone's competences.

The preparation of the VNR by the different governments has not been optimal, including the non-full functioning of the IMCSD between 2017 and 2022. The text on which the advisory councils had to give their opinions is also incomplete. The councils do appreciate the choice of the IMCSD to make more room for civil society participation during the preparation of the VNR. A lot of organisations contributed with their proposals and expectations for the VNR. But the way the process went after the submission of those contributions in October 2022 did not ensure that civil society got the impression that the IMCSD actually did something with those contributions.

The opinion examines the various chapters of the draft VNR. The general impression is that the text for which the governments are responsible mainly seeks to paint a positive picture and is insufficiently self-critical. That picture further does not sufficiently reflect the serious lack of cooperation between policy levels, as an audit by the Court of Audit also states. The councils have long been calling for more cooperation, and that with respect for everyone's competences. The discussion of policies SDG by SDG in the VNR does not correspond to what this VNR should be: an honest assessment of what has happened since 2017, what is going well and not well, and what is needed to do to achieve the goal contained in the SDGs. The text is little more than a long list of plans and intentions that seems to suggest that everything is going well, which is not the case.

As it stands, the draft text considered by the advisory councils has no great policy relevance. The councils urge further work on a text of sufficient quality to submit to the UN. The councils also ask the IMCSD to organise a consultation with them before the finalisation of the final VNR in which an open dialogue on the findings in this opinion is possible.

## 1. Context

- [1] At the *High-Level Political Forum (HLPF)*<sup>1</sup> in July 2023,<sup>2</sup> our country will present a *Voluntary National Review (VNR)*<sup>3</sup> to United Nations members for the second time.<sup>4</sup> Through such a VNR, a country explains how it is implementing the *2030 Agenda for Sustainable Development (2030 ASD)*,<sup>5</sup> which includes the *Sustainable Development Goals (SDGs)*<sup>6</sup>.
- [2] Belgium presented a first VNR in July 2017.<sup>7</sup> A number of advisory councils then made an opinion<sup>8</sup> on the text of that VNR.
- [3] Member states presenting a VNR receive guidance<sup>9</sup> from the UN on how a report should be prepared.
- [4] In federal Belgium, the responsibility for compiling a VNR lies with the *Interministerial Conference on Sustainable Development (IMCSD)*. Between the publication of the previous VNR in 2017 and its relaunch in spring 2022, there was no normal functioning of the IMCSD. (There were no meetings between September 2017 and May 2022.) Also, the envisaged *National Sustainable Development Strategy*,<sup>10</sup> one of whose objectives was to provide impetus to the implementation of the 2030 ASD through activities aimed at assessing progress, was not implemented as agreed. Also, the working group on policy coherence that was to be established within the IMCSD (as stipulated in the Federal Plan for Sustainable Development) was not established.<sup>11</sup>
- [5] The IMCSD began the VNR process on 5 May 2022. A more detailed plan of action was agreed on 13 July 2022. Those agreements included a focus on participation by civil society. In the summer of 2022, members of various advisory councils in our country, along with a wider group of organisations, were invited to contribute. Those contributions were collected and summarised in syntheses for each civil society group.<sup>12</sup> On 4 October 2022, the *SDG Forum* took place.<sup>13</sup> During that event, there were discussions on the inputs of the different civil society groups into the VNR process (at the request of civil society). On 13 February 2023, the IMCSD asked a series of advisory councils to produce an opinion on the draft text of the VNR by 14 April.<sup>14</sup>
- [6] The VNR draft text that is the subject of this opinion is not yet a complete document. Several chapters are still missing or had not yet been fully completed at the time when the advisory process could begin. However, the Advisory Councils concerned have finished an outline opinion within the limited time foreseen.

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<sup>1</sup> High-Level Political Forum on Sustainable Development: <https://hlpf.un.org/home>

<sup>2</sup> HLPF 2023, 10-19 juli 2023, New York: <https://hlpf.un.org/2023>

<sup>3</sup> Voluntary National Review: <https://hlpf.un.org/vnrs>

<sup>4</sup> This was decided by the IMCSD on May 5, 2022.

<sup>5</sup> 2030 Agenda for Sustainable Development: <https://sdgs.un.org/2030agenda>

<sup>6</sup> Sustainable Development Goals: <https://sdgs.un.org/goals>

<sup>7</sup> VNR 2017: <https://hlpf.un.org/countries/belgium/voluntary-national-review-2017>

<sup>8</sup> *Opinion on the Belgian report for the Voluntary National Review 2017*: <https://frdo-cfdd.be/adviezen/advies-over-het-belgische-rapport-voor-de-voluntary-national-review-2017/>

<sup>9</sup> *Handbook for the preparation of Voluntary National Reviews - The 2023 Edition*.

[https://hlpf.un.org/sites/default/files/vnrs/hand-book/VNR%20Handbook%202023%20EN\\_0.pdf](https://hlpf.un.org/sites/default/files/vnrs/hand-book/VNR%20Handbook%202023%20EN_0.pdf)

<sup>10</sup> National Sustainable Development Strategy, zie: <https://sdgs.be/en/national-policy>

<sup>11</sup> The Federal Plan for Sustainable Development states (translated from the Dutch version of the text): “*To strengthen knowledge and exchange of practices and tools between administrations, the ICSD will establish a new working group on policy coherence from 2021. In particular, this working group will aim to propose cross-cutting analysis of plans at the political level. This working group will also coordinate, under the responsibility of the Development Cooperation DG (DGD), departmental focal points in charge of monitoring Policy Coherence for Development (PCD), an indispensable component of Policy Coherence for Sustainable Development (PCSD). The working group will also provide a permanent liaison with the Policy Coherence for Development Advisory Council. Finally, the working group will also discuss improving coordination between federal plans.*” (p. 26)

<sup>12</sup> The result of that survey can be found on this page of the FRDO-CFDD website: <https://frdo-cfdd.be/en/news/civil-society-contribution-to-voluntary-national-review-2023/>

<sup>13</sup> SDG Forum, 4 October 2022, Flagey, Brussels: <https://sdgforum.be/>

<sup>14</sup> The IMCSD decision states (translated from the Dutch version of the text): “*The FRDO-CFDD will therefore be asked to coordinate a joint opinion with the advisory bodies mentioned in the action plan, namely Minaraad, SERV, CESE Wallonia, Brupartners, the BCR Environmental Council and the Wirtschafts- und Sozialrat.*”

## 2. Assessment of the draft VNR 2023

### 2.1 The importance of a Voluntary National Review

[7] That our country will present a second VNR to the HLPF is good in principle. The councils support that choice. The process decided by the IMCSD is an invitation to take the making of a VNR seriously. Our country needs a genuine process of learning, evaluation and adjustment. After all, all recent reports<sup>15</sup> show that there are still serious bottlenecks in achieving the SDGs. A VNR is not just an opportunity to present our country at an international forum. It should also be a tool that provides for internal reflection, international benchmarking and feedback, and finally for more robust transformative responses to the major challenges that gave rise to the 2030 ASD.

### 2.2 The participatory process in preparation for the VNR

[8] Councils appreciate the IMCSD's choice to make more room for civil society participation for the VNR 2023, and to do so at an early stage in the drafting of the VNR. This is clearly an improvement on 2017.

[9] However, the way this participation had to be organised (by the FRDO-CFDD) was not optimal in all respects. Every effort was made to make the best of the survey of civil society organisations (CSOs) and the preparation of discussions during the SDG Forum. With better preparation by the IMCSD, it would have been possible to increase the confidence of concerned citizens and civil society in the participation process.

[10] The councils appreciate the decision in principle by the IMCSD to devote a specific chapter in the VNR to the contribution of civil society. The FRDO-CFDD was asked to create that text itself in early 2023. It is positive that this gives civil society a chance to provide input in self-chosen terms, including on its own contribution to the realisation of the SDGs. At the same time, there is a perception that the governments concerned have done little or nothing with the civil society input. That input was supposed to be available by 15 October 2022 and was also delivered on time. However, the IMCSD did not provide feedback on how that input was incorporated into the governments' text. In their contributions in the VNR, the various governments nowhere reflect on how they have or have not taken into account the contributions and expectations of CSOs when drafting this VNR. This creates the impression that the whole participation exercise had little or no influence on the actual text of the VNR. The councils therefore ask that an effort be made when drafting the final version of the VNR to maximise the value of input from the participatory process (including this opinion).

### 2.3 Preparation by public authorities

[11] The quality of the text of the VNR submitted to the advisory councils cannot be separated from how different governments have handled the process of implementing the SDGs between 2017 and 2023. In general, a first VNR is usually a kind of 'baseline assessment'. It is more or less customary for each member state to propose a VNR twice in a policy cycle. A second VNR is then more of an evaluative nature, critically looking at what has and has not happened to remedy working points through active policies. In such a second VNR, that evaluation in particular should be made. In principle, it is not the intention to simply collect a general list of intentions from the various authorities. To make such an evaluation possible, there were agreements after the previous VNR to lay the groundwork for such an in-depth evaluation via the National Strategy Sustainable Development and a number of events. However, that process did not take place as foreseen.

[12] Had the IMCSD not been at a standstill between 2017 and 2022 and been able to continue functioning as envisaged, the conditions for preparing a fully-fledged second VNR would probably have been more favourable.<sup>16</sup> The councils regret that the IMCSD was unable to ensure global coordination of the national

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<sup>15</sup> See, inter alia: *Sustainable development in the European Union – 2022 edition*.

<https://ec.europa.eu/eurostat/web/products-flagship-publications/-/ks-09-22-019>

<sup>16</sup> The audit that the Court of Audit made on all that in 2020 provides clarification. The conclusion (p. 69) states: "The Interministerial Conference on Sustainable Development (ICSD), which brings together all the ministers concerned, as

strategy. Meanwhile, new arrangements have been made and the functioning of the IMCSD has been reactivated.<sup>17</sup>

#### 2.4 Discussion by chapter of the draft text<sup>18</sup>

##### *Chapter 1 | Introductory statement*

[13] This chapter is not yet available in the submitted text of the VNR.

##### *Chapter 2 | Highlights*

[14] This chapter is not yet available in the submitted text of the VNR.

##### *Chapter 3 | Introduction*

[15] This introduction cites some key elements about the design of this second VNR. For instance, it states that the VNR should provide insight into *"the evolution of efforts since 2017, and new initiatives, progress and challenges"*. The VNR should also *"mobilise all stakeholders to accelerate implementation and fill gaps"*. The rest of the text does not quite live up to that intention. It is often little more than a list of plans and intentions and, in that form, is not a lever for accelerating ambitious implementation of the SDGs.

##### *Chapter 4 | Methodology and preparation of the report*

[16] This chapter states that civil society contributions have been included as input to the VNR on the website [www.sdgs.be](http://www.sdgs.be). This does not appear to be the case until further notice. However, those contributions can be found on the FRDO-CFDD website. As mentioned earlier, those contributions should not only be a separate chapter of the VNR itself, but where relevant, the inputs should also have their translation into the various other chapters.

##### *Chapter 5 | Policy and enabling environment*

[17] In some respects, this chapter illustrates some shortcomings that could already be identified from the 2017 VNR process and from the Court of Audit's audit of the implementation of the SDGs in our country. It seems that the different policy levels try very hard to present their own policy practice and the cooperation between them as positive as possible, and in particular also as an implementation of the SDGs, while this is not always the case.

- The presentation by individual policy levels confirms that there is virtually no structural cooperation between the governments involved. That each policy level has its own take on SDG implementation is logical in itself. But in the spirit of the 2030 ASD and given the many interferences between the policy levels in the realisation of the SDGs, it would be logical for the governments of those policy levels to cooperate and reinforce each other from their own competences for what should essentially be a

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*appointed by decision of the consultation committee, should ensure global coordination. However, it has no longer met since the end of September 2017. The national strategy devised by the ICSD in 2017 does not include specific objectives and the planned cooperation projects mainly focus on processes while staying mute about any quantified objectives." | Sustainable Development Goals – 2030 UN Agenda: implementation, monitoring and reporting by the Belgian authorities (preparedness review). <https://www.ccrek.be/EN/Publications/Fiche.html?id=d9bed076-9ed1-4bf5-93b9-faab34ac30de>*

<sup>17</sup> The Flemish government chaired the IMCSD between 2017 and 2022. The Court of Audit report says: *"The chairmanship of the ICSD was supposed to be handed over every six months to a different public authority. After discussions on the chairmanship of other interministerial conferences, such rotation was abandoned for all conferences in 2015. The Flemish government, which chaired the ICSD at the time, therefore remained Acting Chair, although it has no longer fulfilled this position actively since early 2018. The ICSD's last meeting was held on 13 September 2017."* (p. 29) Following mutual consultations between the policy levels, the IMCSD was reactivated on the initiative of the Flemish government, with a meeting on 5 May 2022. From the beginning of October 2022 to the end of September 2023, the federal government will chair the IMCSD. After that, it will be the Walloon government's turn.

<sup>18</sup> The text on which the advisory councils could express their opinions exists in a Dutch and French version, not in English. For these parts of the opinion, an English translation is made in each case based on the Dutch version of the text.

holistic process, in the spirit of the principle of policy coherence for sustainable development.<sup>19</sup> It should be normal for the different policy levels to actively learn from each other and share experiences and good practices. A well-functioning IMCSD could play a key role in this regard. In this sense, it is quite cynical to say that the description of the 'institutional mechanisms' (in part e) seems to suggest to an external reader that those mechanisms are functioning normally and well. That was by no means the case in the period between 2017 and 2022.

- The text also reveals some differences. For instance, it seems that in the Flemish region, little of the inspiration of the Flemish Sustainable Development Strategy remained in the facts.<sup>20</sup> It does not seem that the SDGs were a compass to arrive at an integrated policy, but rather that the strategic policy that had already been chosen now claims to guarantee the implementation of the SDGs. In the Walloon region, there seems to be a more structural integration of the sustainable development policy, with a stronger framework to follow up the implementation of that strategy and also a more performing culture of participation by citizens and civil society.
- The description of the process of 'stakeholder participation' seems to reflect very different realities. Where in one case it is about participation by civil society representatives, in the other case it is not so clear what is meant by it. For instance, it is in itself a very good thing that the Flemish government supports the initiatives of local governments in terms of integrating SDGs into policies. That local operation is an example internationally. But that is different from what the description "a participatory and holistic approach" seems to suggest. Participation should include involvement of citizens and civil society, increasing 'ownership' in terms of goals and actions, ... That aspect is much less addressed now.
- Although the word 'coherence' is mentioned here and there, a specific section on policy coherence for sustainable development (PCSD) would have been appropriate in this chapter. Indeed, PCSD is an important backbone of all actions in favour of the 2030 Agenda, both in its internal (in Belgium) and external (to the rest of the world) dimensions.
- It is not clear why the sections 'integration of the three dimensions of sustainable development' and 'transformative actions' have not been elaborated or what exactly the phrase "*will be developed later if necessary*" means. Has there not yet been enough time to incorporate contributions from the different policy levels or is there some other reason?
- The inclusion of the section on the Court of Audit's audit is an important part of the VNR. From the point of view of transparent self-assessment, it is good that it is in the report. The councils find the recommendations formulated by the Court of Audit very illuminating and ask the governments that are jointly responsible for the VNR not only to mention this audit but also to follow it up by indicating concretely how the Court's recommendations were met, and - if this was not the case - by indicating the reasons why this was not done and what steps will still be taken.

#### Chapter 6 | Progress on objectives and targets and evaluation of policy measures taken so far <sup>21</sup>

[18] This section should be the real heart of the VNR. The quality of this section should show whether lessons have been learned from the first VNR of 2017. Here one should read what the title of this chapter promises, which is a critical and transparent assessment of real progress in implementing the objective and a critical self-assessment of the policies pursued in recent years. To sum up, one can only conclude that this chapter in virtually no way fulfils that intention. It seems that the governments concerned mainly want to cite all kinds of initiatives and plans that should prove that the policy is progressing and achieving results. However, this is not substantiated in any way, quite the contrary. Immediately below the title, it states that "*under various sub-themes, good practices (are) discussed for each entity after which it*

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<sup>19</sup> The SERV recently launched a call for better mutually reinforcing cooperation:

<https://serv.be/serv/persberichten/oproep-betere-samenwerking-tussen-vlaamse-en-federale-niveau-en-andere-gemeenschappen-en-gewesten>

<sup>20</sup> On this, see the 2021 opinion of the MinaRaad and SERV on the fourth Flemish sustainable development strategy:

<https://www.minaraad.be/themas/bestuurskwaliteit/visiedocument-vsdo-4-adviesvraag> en <https://serv.be/serv/publicatie/advies-vlaamse-strategie-duurzame-ontwikkeling-vsdo4>.

<sup>21</sup> The description in this paragraph of the opinion refers to the title for chapter 6 as it appears in the Dutch version of VNR's draft. In the French version, the title is *Progrès réalisés par rapport aux objectifs et aux cibles*, which suggests a less broad scope.

*concludes with a brief paragraph on the challenges*". And that is also what is found in the texts, but this does not meet the purpose of a VNR and the expectations of the councils.

[19] What do the councils expect for this chapter as a whole and for the discussions for each SDG?

- A thorough analysis of where our country stood in 2017 and what has happened or not happened since then. This should include which SDGs had the biggest bottlenecks in 2017, what policies have been developed since then to respond to them and the results achieved.<sup>22</sup> That analysis is not made, quite the contrary.
- A fair reflection of real progress in implementing the SDGs. It is good in itself that each time each SDG is discussed, a brief presentation of indicators is given first. However, there is no link between the actual text and the picture presented by those indicators. The IMCSD should present at least an overall assessment of the situation in a VNR. Several reports by the Federal Planning Bureau, among others, show that there is no overall positive picture yet.<sup>23</sup> The evaluation that should be made by governments can now only be found in limited terms in the 'challenges' section for each SDG. Moreover, it is unclear how those challenges are detailed in the text accompanying each SDG. Often, those texts are still incomplete or too selective, missing important aspects. It is important to further qualitatively strengthen these text sections.
- An accurate and honest account of the real policies pursued and how they have or have not involved cooperation between different policy levels and with partners. For example, one might expect a fair account of e.g. the process of the National Energy and Climate Plan and the way in which a coherent, complementary and sufficiently ambitious policy was not achieved.<sup>24</sup> The reader who does not have that context might think there are complementary and mutually reinforcing policies in Belgium.
- A more complete discussion of the various initiatives around the SDGs. It is noticeable that the governments' text mainly discusses governmental processes. For instance, the contributions on Flemish policy do not mention, among other things, the various 'Green Deals' with sectors and networks and the transition arenas or platforms, such as the 'transition arena water' or the 'transition platform open space'.
- An IMCSD reflection on civil society contributions reflecting the expectations of different civil society groups regarding the VNR and SDG policies. Those responses had been available since early October. So, in principle, governments had sufficient time to develop a response that would have strengthened CSOs' confidence in the process.
- Greater focus on policy coherence for sustainable development. It is good in itself that international initiatives are referred to for a number of SDGs. However, it should go without saying that for each SDG, the (positive and negative) effects abroad of policy choices at home and the cross-cutting effects on other policy domains should be considered. Mentioning initiatives that respond to negative impacts abroad of policy choices at home would also be appropriate here. Policy coherence is now mentioned as an institutional principle (in the discussion of SDG 17) but is not systematically applied. It is also striking that, on behalf of the French-speaking Community or the Walloon Region, no initiative is mentioned among international actions.
- An international positioning and comparison. It would be interesting to make comparisons with other countries for the whole of the SDGs as well as for individual SDGs (e.g. by referring to existing

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<sup>22</sup> See e.g. what the *VNR Handbook* says: "The consideration of Goals could focus on trends, successes, critical challenges, interlinkages, synergies and trade-offs, emerging issues, and lessons learned, and describe what actions have been taken to address existing gaps and the challenges that have been identified." (p. 29)

<sup>23</sup> These include the recent report Sustainable Development Indicators 2023. The press text summarises this report as follows: "To assess how Belgium is doing today in terms of sustainable development, the Federal Planning Bureau analysed 51 indicators. For only 20 of the 51 indicators, our country is on track to meet sustainability targets."

<https://www.plan.be/publications/publication-2316-en-sustainable-development-indicators-2023> . The Federal Sustainable Development Report 2022 comes to a similar conclusion: "The trend assessment of 51 indicators shows that with a continuation of current trends, Belgium will not reach those targets by 2030."

<https://www.plan.be/publications/publication-2295-en-only-eight-years-left-to-realise-the-sdgs-federal-report-on-sustainable-development-2022> .

<sup>24</sup> This was recently highlighted in an opinion by seven of our country's advisory councils. See: <https://frdo-cfdd.be/nieuws/zeven-adviesraden-uit-het-hele-land-roepen-op-tot-meer-samenwerking-voor-een-coherent-en-ambitieuw-energie-en-klimaatbeleid/>

international comparisons<sup>25</sup> or inviting other countries to make their analysis of our country's policies and include that analysis in their own VNR). The IMCSD roadmap only mentions a possible peer review after the HLPF, during the SDG Forum 2023.

#### *Chapter 7 | Implementation of the SDGs at local level*

[20] Interestingly, it includes a chapter on local governments. This text was written by local governments and their umbrella organisations, so it is basically not the responsibility of the IMCSD. This chapter contains a lot of interesting information and examples.

- It is striking, for instance, that in many places in this text there is a critical self-assessment, indicating positive and negative points as well as the improvements to be made. This is less the case in the text of the regional and federal governments.
- It is also interesting to note that differences between regions in terms of harnessing the potential of the 2030 ASD can be calmly pointed out.
- It is also striking that there is a clear plea for *"innovative forms of cooperation and full partnership, both between the different policy levels in our country and with partners in Europe and globally"* (p. 75). In such a spirit of cooperation, it may be perfectly possible, for example, that good experiences in Flemish municipalities in terms of integrating the SDGs into the instruments of the policy and governance cycle can be shared openly with municipalities in other regions. This attitude is in line with the spirit of the SDGs.<sup>26</sup>

[21] It is important to make sure – in this section and the others under the responsibility of governments – that if reference is made to existing civil society organisations, it is done in a balanced way (e.g. of a civil society group, do not mention one specific organisation but always guard the balance).

#### *Chapter 8 | New and emerging challenges*

[22] This chapter is not yet available. The councils find this difficult to understand. They assume that this section will certainly still be thoroughly developed.

#### *Chapter 9 | Means of implementation*

[23] This is a difficult chapter to interpret. It contains an interesting overview of the evolution of Belgian development cooperation spending, in addition some good practices from the financial world and, finally, some bits about the regions. However, an overview of the resources (financial and human) allocated to sustainable development by each government is missing. It seems that this chapter is just not ready yet. It is difficult for a reader to understand the structure. In any case, as it stands, the chapter does not meet the requirements of the VNR handbook.<sup>27</sup>

#### *Chapter 10 | Conclusion and next steps*

[24] This chapter is not yet available. There may well be an understanding of the time constraints in which the IMCSD has to work and the complexity of the exercise. At the same time, it is difficult to advise on a draft text for the VNR when it is not yet at all clear what the IMCSD itself will formulate as a conclusion to the

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<sup>25</sup> In addition to the Eurostat report already mentioned, there is also e.g. the *Sustainable Development Report 2022*: <https://www.sdindex.org/reports/sustainable-development-report-2022/>

<sup>26</sup> The report the OECD made of Flanders' SDG policy also includes this recommendation: *"Use the SDGs as a framework to enhance strategic alignment between federal, regional, provincial and municipal sustainable development strategies. The 2030 Agenda should also be used to strengthen interaction with stakeholders and coherence between internal and external actions, in particular between territorial development policy in Flanders and decentralized development co-operation activities."* (p. 13). See: [https://www.oecd-ilibrary.org/urban-rural-and-regional-development/a-territorial-approach-to-the-sustainable-development-goals-in-flanders-belgium\\_cb4fb76b-en](https://www.oecd-ilibrary.org/urban-rural-and-regional-development/a-territorial-approach-to-the-sustainable-development-goals-in-flanders-belgium_cb4fb76b-en)

<sup>27</sup> Handbook, p. 32: *"The review process should discuss how means of implementation are mobilized, what difficulties are being encountered, and what additional resources are needed to implement the 2030 Agenda, looking at the full range of financing sources (public/private, domestic/international) and non-financing means of implementation, such as capacity development and data needs, technology, and partnerships. Gender-responsive budgeting can be highlighted, if applicable."*

whole process. The councils hope that the finished document and the VNR as a whole will show that this second VNR, when finalised, will effectively be a step forward from the first VNR.<sup>28</sup>

#### *Annex 1 | Statistical Annex*

[25] This annex is the result of the work of the Interfederal Statistical Institute. As a whole, it contains a lot of useful and relevant information. It would be good for the quality of the VNR if the contributions from the various governments (in Chapter 6) would more actively address the findings from these indicators. In addition, it would also be useful to refer to the 'Spillover Index' that provides an indication of international externalities.<sup>29</sup>

[26] The IMCSD roadmap stated that there would have been *"an exchange of views with experts from the advisory councils on follow-up indicators of the SDGs (deals with an annex of the VNR)"* in autumn 2022). This has not taken place. The councils take it for granted that this consultation will be started before the finalisation of the VNR and that a report on the results of that consultation will be added to the annex.

#### 2.5 General assessment

[27] The document on which the consultation question was raised is clearly still immature. The councils are disappointed by this. The CSOs did make great efforts to provide their input, and did so within the planned timing. They assumed they would have received at least a full draft from the IMCSD. That did not happen.

[28] Based on the chapters that are available, the councils' assessment is not positive. The document contains no fair analysis and consequently does not allow for sound judgements on the SDG policies pursued by different governments. Compared to the first VNR, which was mainly a baseline measurement, this second VNR should have been a clear step forward. This second VNR should have been evaluative in nature, from an open self-critical spirit.<sup>30</sup> This is by no means evident in the text. It would be hopeful if the various governments of our country take advantage of this VNR exercise to achieve concrete cooperation aimed at sound sustainable development policies with more political will, while respecting everyone's competences. Cooperation should be the essence in the implementation of the 2030 Agenda.

[29] As it stands, this VNR has little or no additional policy relevance, nor can it mobilise citizens and civil society groups. The councils urge further work on a text of sufficient quality to be submitted with conviction to the United Nations.

### **3. Further follow-up**

[30] The councils assume that even before the final finalisation of the text of the VNR, they will be informed by the IMCSD on how this opinion has led to an adjustment and hopefully quality improvement of the text compared to the version on which they made this opinion. In this regard, the councils request an initiative from the IMCSD. A concrete formula could e.g. be a roundtable in which civil society representatives could engage in dialogue with the IMCSD. Such a roundtable could then be organised by the FRDO-CFDD at the request of the IMCSD.

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<sup>28</sup> The last paragraph of the first Belgian VNR contains this conclusion, which is at the same time a mandate for the process that should have led to the second VNR: *"Given the challenges related to undertaking a full-fledged review of progress and impact covering the full breadth and depth of this agenda, this first edition of the Belgian VNR should be considered primarily as a stocktaking exercise, a starting point providing us with a partial baseline (shaped by the statistical annex below) and a benchmark: for guiding further action in a federal context with multiple decision-makers hence multiple priorities per policy area; for future gap analysis, progress monitoring and impact assessment; for improving collaboration with civil society in the implementation and review of SDGs; and for strengthening accountability towards parliaments, civil society as well as the Belgian population at large."* (p. 74)

<sup>29</sup> This is part of the *Sustainable Development Report 2022*: <https://dashboards.sdgindex.org/map/spillovers>.

<sup>30</sup> The guidelines agreed by the IMCSD itself, mentioned in Chapter 4, state *"a fair and critical assessment of realisations"*. So the text does not live up to its own ambitions.